

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-013-02-1-5-00175
45-013-02-1-5-00176
45-013-02-1-5-00177
45-013-02-1-5-00178
45-013-02-1-5-00179

Petitioner: Margaret J. Alexander

Respondent: Department of Local Government Finance

Parcel #: 005-30-24-0053-0050
005-30-24-0053-0049
005-30-24-0053-0048
005-30-24-0053-0047
005-30-24-0053-0046

Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for 005-30-24-0053-0050 was \$113,800 and the property tax assessment for the additional four parcels was \$8,900 each and notified the Petitioner on March 25, 2004.
2. The Petitioner filed Form 139L petitions on April 23, 2004.
3. The Board issued a notice of hearing to the parties dated October 22, 2004.
4. A hearing was held on November 29, 2004 in Crown Point, Indiana before Special Master S. Sue Mayes.

Facts

5. The subject property is located at 9525 W. 142nd Place, Cedar Lake, in Hanover Township.

6. The subject is a single-family dwelling located on a 112 by 150 foot parcel.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of 005-30-24-0053-0050 as determined by the DLGF:
Land \$32,900 Improvements \$80,900 Total \$113,800.

Assessed Value of 005-30-24-0053-0049, 005-30-24-0053-0048, 005-30-24-0053-0047,
and 005-30-24-0053-0046:
Land: \$8,900 each
9. Assessed Value requested by Petitioner for the five parcels:
Total \$120,000.
10. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.
11. Persons sworn in at hearing:
 For Petitioner: Margaret J. Alexander, Homeowner
 For Respondent: Everett D. Davis, DLGF

Issue

12. Summary of Petitioner's contentions in support of an alleged error in the assessment:

The Petitioner presented a Uniform Residential Appraisal Report prepared by Preferred Real Estate Appraisals, Inc. The appraisal estimates a market value of \$120,000 for all the appealed parcels, as of December 31, 2001. *Petitioner Exhibit 1; Alexander testimony.*

13. Summary of Respondent's contentions in support of the assessment:

The purpose of the appraisal was for refinancing a loan and the Respondent questioned the appraisal's accuracy. *Davis testimony.*

Record

14. The official record for this matter is made up of the following:

- a. The Petition.
- b. The tape recording of the hearing labeled Lake Co. 831.
- c. Exhibits:
 Petitioner Exhibit1: Uniform Residential Appraisal Report, prepared by Preferred Real Estate Appraisals, Inc.

Respondent Exhibit 1: Form 139L.¹
Respondent Exhibit 2: Subject property record card.
Respondent Exhibit 3: Subject photograph.
Respondent Exhibit 4: Subject appraisal.

Board Exhibit A: Form 139 L.
Board Exhibit B: Notice of Hearing.
Board Exhibit C: Sign-in sheet.

d. These Findings and Conclusions.

Analysis

15. The most applicable governing cases and regulations are:
- a. A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
 - b. In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board . . . through every element of the analysis”).
 - c. Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id: Meridian Towers*, 805 N.E.2d at 479.
 - d. Valuation date is the date as of which the true tax value of the property is estimated. In the case of the 2002 general reassessment, this would be January 1, 1999. *2002 Real Property Assessment Manual*, page 12.
 - e. Indiana’s assessment regulations state that a property’s assessment was to reflect the value as of January 1, 1999. If documentation is submitted that establishes a value for a date other than the statutory valuation date, an explanation as to how these values demonstrate, or are relevant to, the subject value as of January 1, 1999 is required if those documents are to have probative value. *William & Dorothy Long v. Wayne Township Assessor*, 821 N.E.2d 466 (Ind. Tax Ct. 2005)

¹ The Respondent submitted Exhibits 1 and 2 for all petitions. Exhibits 3 and 4 are for petition 45-013-02-1-5-00175.

16. The Petitioner did not provide sufficient evidence to support the Petitioner's contentions. This conclusion was arrived at because:
- a. The Petitioner submitted an appraisal as of December 31, 2001 (three years after the valuation date). The Petitioner did not explain how the appraised value demonstrates, or is relevant to, the property's value as of January 1, 1999. Accordingly, the appraisal is not probative of the value of the property.
 - b) Where the Petitioner has not supported the claim with probative evidence, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. V. Dep't of Gov't Fin.*, 799 N.E.2d 1215, 1221-1222 (Ind. Tax Ct. 2003).

Conclusion

17. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.